

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF LE MARS, IOWA DUE: December 1, 2016		16207500600000 City of Le Mars 40 Central Ave SE Le Mars, IA 51031	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,299,550		4,299,550	4,249,702
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,299,550		4,299,550	4,249,702
Delinquent property taxes	0		0	0
TIF revenues	5,024,692		5,024,692	4,385,194
Other city taxes	1,498,629	0	1,498,629	1,367,642
Licenses and permits	122,924	0	122,924	63,250
Use of money and property	359,382	0	359,382	284,550
Intergovernmental	2,013,750	0	2,013,750	1,457,373
Charges for fees and service	943,579	51,070,602	52,014,181	57,787,150
Special assessments	0	0	0	0
Miscellaneous	959,561	0	959,561	947,500
Other financing sources	9,761,096	600,000	10,361,096	11,948,855
Total revenues and other sources	24,983,163	51,670,602	76,653,765	82,491,216
Expenditures and Other Financing Uses				
Public safety	2,945,961	0	2,945,961	3,130,334
Public works	1,494,655	0	1,494,655	1,829,410
Health and social services	0	0	0	0
Culture and recreation	2,070,593	0	2,070,593	2,281,657
Community and economic development	1,068,394	0	1,068,394	1,179,791
General government	1,407,387	0	1,407,387	1,462,827
Debt service	1,250,720	0	1,250,720	1,292,220
Capital projects	5,895,984	0	5,895,984	7,068,641
Total governmental activities expenditures	16,133,694	0	16,133,694	18,244,880
Business type activities	0	50,767,056	50,767,056	57,079,295
Total ALL expenditures	16,133,694	50,767,056	66,900,750	75,324,175
Other financing uses, including transfers out	6,669,560	1,121,191	7,790,751	9,448,855
Total ALL expenditures/And other financing uses	22,803,254	51,888,247	74,691,501	84,773,030
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,179,909	-217,645	1,962,264	-2,281,814
Beginning fund balance July 1, 2015	4,948,917	7,479,029	12,427,946	12,786,335
Ending fund balance June 30, 2016	7,128,826	7,261,384	14,390,210	10,504,521
Note - These balances do not include \$ 790,068 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/18/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Beverly Langel, City Clerk		712	546-7018	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/18/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LE MARS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	2,505,618	1,459,927		334,005			4,299,550			4,299,550	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	2,505,618	1,459,927		334,005	0		4,299,550		T01	4,299,550	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	2,505,618	1,459,927		334,005	0	0	4,299,550			4,299,550	6			
7	TIF revenues			5,024,692				5,024,692		T01	5,024,692	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	122,398	63,875		10,190			196,463		T15	196,463	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	73,755						73,755		T15	73,755	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax		176,291					176,291		T19	176,291	13			
14	Other local option taxes		1,052,120					1,052,120		T09	1,052,120	14			
15	TOTAL OTHER CITY TAXES	196,153	1,292,286	0	10,190	0	0	1,498,629	0		1,498,629	15			
16	Section B - LICENSES AND PERMITS	122,924						122,924		T29	122,924	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	51,936	1,300	1,155	846	4,200		59,437		U20	59,437	18			
19	Rents and royalties	289,445				10,500		299,945		U40	299,945	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	341,381	1,300	1,155	846	14,700	0	359,382	0		359,382	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	12,979	277,349			5,547		295,875		B89	295,875	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	12,979	277,349	0	0	5,547	0	295,875	0		295,875	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE MARS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,214,290					1,214,290		C46	1,214,290	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,438	3,080			4,829		14,347		C89	14,347	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	246,748	16,916	137,952	17,754			419,370		C89	419,370	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	253,186	1,234,286	137,952	17,754	4,829	0	1,648,007	0		1,648,007	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	69,868						69,868		D89	69,868	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	69,868	0	0	0	0	0	69,868	0		69,868	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	336,033	1,511,635	137,952	17,754	10,376	0	2,013,750	0		2,013,750	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,131,887	A91	2,131,887	73				
74	Sewer							0	4,803,308	A80	4,803,308	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	684,828	A81	684,828	79				
80	Hospital							0	42,875,991	A36	42,875,991	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE MARS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	215,078	A80	215,078	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	18,798						18,798		A89	18,798	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	105,429						105,429		A89	105,429	92				
93	Ambulance charges	425,975						425,975		A89	425,975	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	29,860						29,860		A03	29,860	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	362,062						362,062	359,510	A61	721,572	100				
101	Animal control charges	1,455						1,455		A89	1,455	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	943,579	0	0	0	0	0	943,579	51,070,602		52,014,181	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	50,511	24,117			9,462		84,090		U99	84,090	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	15,124				253		15,377		U11	15,377	110				
111	Fines	73,054						73,054		U30	73,054	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	174,960	105,534		201,000	302,421		783,915			783,915	113				
114		1,445						1,445			1,445	114				
115	Perp Care						1,680	1,680			1,680	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	315,094	129,651	0	201,000	312,136	1,680	959,561	0		959,561	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE MARS						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,760,782	4,394,799	5,163,799	563,795	337,212	1,680	15,222,067	51,070,602		66,292,669	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	8,581				61,764		70,345		NR	70,345	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					2,500,000		2,500,000		NR	2,500,000	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	2,345,230	216,500		92,475	1,010,000		3,664,205	300,000		3,964,205	127		
128	Internal TIF loans and transfers in	219,000	329,006		428,540	2,550,000		3,526,546	300,000		3,826,546	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	2,572,811	545,506	0	521,015	6,121,764	0	9,761,096	600,000		10,361,096	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,333,593	4,940,305	5,163,799	1,084,810	6,458,976	1,680	24,983,163	51,670,602		76,653,765	132		
133												133		
134	Beginning fund balance July 1, 2015	1,635,451	1,456,335	748,351	724,026	233,688	151,066	4,948,917	7,479,029		12,427,946	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,969,044	6,396,640	5,912,150	1,808,836	6,692,664	152,746	29,932,080	59,149,631		89,081,711	136		
137												137		
138												138		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LE MARS						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	1,560,285	258,387					1,818,672		E62	1,818,672	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction	622,708						622,708		F59	622,708	12		
13	Fire department — Current operation							0		E24	0	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	504,420						504,420		E32	504,420	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	161						161		E32	161	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	2,687,574	258,387		0	0	0	2,945,961			2,945,961	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LE MARS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	722,877	526,736					1,249,613		E44	1,249,613	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	153,254						153,254		E44	153,254	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	91,788						91,788		E01	91,788	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	967,919	526,736		0	0	0	1,494,655			1,494,655	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE MARS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
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108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LE MARS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	418,284	9,429					427,713		E52	427,713	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	268,440						268,440		E61	268,440	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	812,072						812,072		E61	812,072	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	382,853						382,853		E61	382,853	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	76,335						76,335		E03	76,335	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	86,963						86,963		E61	86,963	135
136	Other culture and recreation	16,217						16,217		E61	16,217	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,061,164	9,429		0	0	0	2,070,593			2,070,593	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		621,149					621,149		E89	621,149	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	108,213						108,213		E29	108,213	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	59,293	256,801					316,094		E89	316,094	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			22,938				22,938		E89	22,938	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	167,506	877,950	22,938	0	0	0	1,068,394			1,068,394	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE MARS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(h)				
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	450,315						450,315		E29	450,315	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	529,989						529,989		E23	529,989	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	96,382						96,382		E25	96,382	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	323,717						323,717		E89	323,717	171
172	Other general government — Current operation		6,984					6,984		E89	6,984	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,400,403	6,984	0	0	0	0	1,407,387			1,407,387	176
177	Section G — DEBT SERVICE				1,250,720			1,250,720			1,250,720	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,250,720	0	0	1,250,720			1,250,720	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184			696,669			5,199,315		5,895,984			5,895,984	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	696,669			5,199,315	0	5,895,984			5,895,984	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	696,669	0	0	5,199,315	0	5,895,984			5,895,984	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,284,566	2,376,155	22,938	1,250,720	5,199,315	0	16,133,694			16,133,694	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE MARS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,012,169	E91	1,012,169	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,930,373	E80	1,930,373	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								603,730	E81	603,730	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								42,875,991	E36	42,875,991	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								178,134	E80	178,134	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE MARS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								374,543	E89	374,543	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service							2,791,762			2,791,762	242
243	Enterprise Capital Projects							1,000,354			1,000,354	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								50,767,056		50,767,056	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	7,284,566	2,376,155	22,938	1,250,720	5,199,315	0	16,133,694	50,767,056		66,900,750	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	600,000	2,243,014					2,843,014	1,121,191		3,964,205	255
256	Internal TIF loans/repayments and transfers out			3,826,546				3,826,546			3,826,546	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	600,000	2,243,014	3,826,546	0	0	0	6,669,560	1,121,191		7,790,751	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,884,566	4,619,169	3,849,484	1,250,720	5,199,315	0	22,803,254	51,888,247		74,691,501	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						152,746	152,746			152,746	263
264	Restricted		1,277,478	2,062,666	558,116			3,898,260			3,898,260	264
265	Committed					1,493,349		1,493,349			1,493,349	265
266	Assigned		499,993					499,993			499,993	266
267	Unassigned	1,084,478						1,084,478			1,084,478	267
268	Total Governmental	1,084,478	1,777,471	2,062,666	558,116	1,493,349	152,746	7,128,826			7,128,826	268
269	Proprietary								7,261,384		7,261,384	269
270	Total ending fund balance June 30, 2016	1,084,478	1,777,471	2,062,666	558,116	1,493,349	152,746	7,128,826	7,261,384		14,390,210	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,969,044	6,396,640	5,912,150	1,808,836	6,692,664	152,746	29,932,080	59,149,631		89,081,711	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LE MARS Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ 0 M32 0 M44 0 M94 0 M52 0 M62 0 M80 0 M81 0 M89 \$ 0				Purpose Highways..... All other.....		Amount paid to State L44 \$ 0 L89 \$ 0	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents Z00 \$ 4,008,248		Total salaries and wages paid.....	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 5,085,000	29U \$	39U \$ 634,000	49U \$	49U \$	49U \$ 4,451,000	49U \$	I91 \$ 84,306	
2. Sewer utility	19U 22,110,000	29U	39U 1,440,000	49U 360,000	49U	49U 20,310,000	49U	I89 633,456	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U 2,500,000	39U 133,875	49U	49U 2,366,125	49U	49U	I89 33,625	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
9. Hospital Rev	11,498,388	7,958,420				19,456,808			
LOST GO	19U	29U	39U	49U	49U	49U	49U	I89	
10.	90,000		90,000					2,475	
EPA GO	19U	29U	39U	49U	49U	49U	49U	I89	
11.	790,000		155,000	635,000				8,082	
11 GO	19U	29U	39U	49U	49U	49U	49U	I89	
12. REFUND	3,440,000		770,000		2,670,000			56,663	
	19U	29U	39U	49U	49U	49U	49U	I89	
13.								I89	
14.								I89	
Total long-term debt	43,013,388	10,458,420	3,222,875	995,000	5,036,125	44,217,808	0	818,607	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	327,654				
Outstanding as of JUNE 30, 2016				64V \$	327,654				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	724,174,749		x .05 = \$	36,208,737	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$	2,236,794	\$		12,943,484	15,180,278			
	REMARKS V98								